

FISCAL NOTE

HB 3981 - SB 4079

February 14, 2008

SUMMARY OF BILL: Expands the definition of “premier type tourist resort” for the purpose of authorizing the sale of alcoholic beverages at a golf course in Coffee County.

ESTIMATED FISCAL IMPACT:

Increase State Revenue – Not Significant
Increase State Expenditures – Not Significant

Increase Local Revenue – Not Significant
Increase Local Expenditures – Not Significant

Assumptions:

- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- An annual license fee of \$2,000 paid to the state.
- An annual local privilege tax of \$1,500.
- Upon licensing, the entity will be assessed state and local sales taxes on alcoholic beverage sales, 15% liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director

/cce